

## Memorandum

Date: April 15, 2010

To: Office of Inspections

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**  
Border Division

File No.: 601.9857.16472

Subject: SAN DIEGO AREA'S EXCEPTIONS RESPONSE TO FISCAL CONTROLS  
INSPECTION

Attached is San Diego Area's Exceptions response to the Fiscal Controls Inspection recently conducted by Departmental personnel.

The Area commander has closely reviewed the findings and recommendations contained within the final report and concurs with the evaluator's findings.

I concur with the commander's actions in this matter and am satisfied identified deficiencies are being properly addressed.



G. A. DOMINGUEZ, Chief

Attachment

cc: San Diego Area

*Safety, Service, and Security*




STATE OF CALIFORNIA  
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

## INSPECTION PROGRAM

Chapter 4  
Fiscal Controls

Command: <b>San Diego</b>	Division: Border	Number: 645
Evaluated by: <b>Debra Bailey OSSII</b>		Date: <b>3/25/2010</b>
Assisted by: <b>Judy Marical</b>		Date: 3/30/2010

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input checked="" type="checkbox"/> Division Level <input type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature: 	
Follow-up Required: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Follow-Up Inspection		Commander's Signature: 	Date: 
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.			
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks: WPT prepares transmittal and forwards to lieutenant for review and signature
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks: The Command follows the manual procedure HPM 11.1, chapter 4
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks: The command has two assigned staff, one collects funds and the other audits or reconciles the funds
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks: Only authorized personnel have access
6. Does a record exist which identifies who has access to the safe and/or vault and when changes in access occur?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks: Memorandum on file that states who has access. Memorandum is updated when personnel changes occur.
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A Remarks: In the process of requesting X number to change combination due to personnel transferring out
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A Remarks: In the process of getting estimate to secure safe to building
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks: The weekly transmittal is prepared every Friday
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks: The transmittal is prepared weekly

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### Fiscal Controls

11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: CHP 265 is rec'd once a quarter CHP 36 is submitted when applicable STD634, these are turned in when completed
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: A memo is prepared in the event of a cash shortage and submitted to commander for signature. The memo is submitted with the weekly transmittal
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Those who handle receipts are briefed on what information is required on the receipts
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: A copy of subpoena is attached to the counter receipt for tracking
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Spot check of receipts was conducted and sales tax was included on them
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: When applicable, handled without 266A
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: CHP 264 are completed monthly
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: CHP 264 goes through proper chain of Command for authorization
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Petty cash is balanced once a month
24. Is there documentation to support periodic reviews of				

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#### Fiscal Controls

petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Copies of documentation are attached to receipts
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: The funds are always kept in a locked box / locked drawer
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: All guidelines for petty cash purchases are followed
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Per HPM 11.2, chapter 2 , no prohibited items were purchased
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: No items over \$50 are permitted to be purchased.
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: The Commander has designated the Office Technician to oversee the petty cash.

DUTY STATEMENT  
Revised 11/28/2007

AREA/SECTION/UNIT: San Diego Area, Clerical Unit  
CLASSIFICATION TITLE: Office Technician  
WORKING TITLE: Office Technician  
DATE: 11/28/2007

FUNCTION OF THE POSITION:

- A. Under the direct supervision of the Office Services Supervisor II, the Office Technician (OT) performs a variety of difficult duties and is expected to consistently exercise initiative, independence, and originality in performing assigned tasks. The OT also routinely assists other members of the Area; assists in the development of training programs; management of assigned programs such as Tax Seizures; and as a backup to the Office Services Supervisor II.
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DUTIES ASSIGNED

Essential Function

- 30% A. Tax Seizures
1. Tracks and responds to allied agencies regarding the status of all tax seizure warrants.
  2. Accountable for and coordinates the disposition of all seized properties through liaison with appropriate State agency's office, Headquarters Accounting Section, and Enforcement Services Division.
- 15% B. Petty Cash and "X" Number Responsibilities
1. Responsible for the petty cash fund by determining the eligibility of purchased items, disbursing moneys for the purchases.
  2. Processes CHP 264.
  3. Requests "X" numbers from Division and processes the approved invoices and CHP 78Xs for payment.
- 15% C. Evidence Impounds: Primarily responsible for the resolution of evidence impound billing by coordinating with the Special Duty Officer assigned to monitor evidence impounds, maintaining a database showing expenditures, and preparing a memorandum for submission to the OSSII for review in a timely manner.
- 15% D. CIRS: Primarily responsible for the timely and accurate entry of all CIRS reports.
- 5% E. Back-up to OSS II
1. Backs up the Office Services Supervisor II in his/her absence and functions as a Lead clerical employee in the absence of a supervisor.

\*5% F. Budget -*Backup*

1. Assists in the preparation of the Area's budget *in the absence of the OSSII*.
2. Procures, receives, and inventories approved equipment items *in the absence of the OSSII*.

Non-Essential Function

1% A. Processes permits to do Business on State Property.

\*2% B. Custodian of Records - *Backup*

1. Reviews and accepts all deuces tecum subpoenas *in the absence of the primary clerk*. Performs initial research and *directs questions to managers as appropriate*.

2% C. SVP Coordinator for Clerical Unit

1. Coordinates the SVP personnel for clerical assignments.
2. Prepares and processes routine correspondence for SVP.

1% D. Processes the completed yearly CHP 118 evaluations.

3% E. Assists in random audits as required.

\*3% F. Tracks overtime *grant* reports.

2% G. Assists office assistants as needed in formulating and preparing correspondence and reports.

1% H. Performs any other assigned tasks as determined by the needs of the Area.

**M e m o r a n d u m**

Date: September 17, 2008

To: Fiscal Management Section

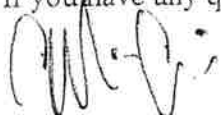
From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**  
San Diego Area

File No.: 645.08.12678.A06732

Subject: PETTY CASH AND CHANGE FUND

As of October 1, 2008, Office Technician Shannon Stilfield, A13712, will be in charge of the change fund and petty cash fund. Please issue all reimbursements from the CHP 264 in her name. Previously, Office Assistant, Casey Tompkins A14514, was responsible for these programs. An audit was performed on these programs and they were found to be in compliance with policy.

If you have any questions, feel free to call Lt. Mike Maas at (619) 220-5492.



C. M. McGAGIN, Captain  
Commander

## PETTY CASH FUND RECONCILIATION

DATE: \_\_\_\_\_

### CASH ON HAND

Coins:		= \$	_____
Currency:	\$ 1 x _____	= \$	_____
	\$ 5 x _____	= \$	_____
	\$ 10 x _____	= \$	_____
	\$ 20 x _____	= \$	_____

(1) TOTAL CASH ON HAND \$ \_\_\_\_\_

### UNREPLENISHED CHP 264'S

Date / Amount	Date / Amount	Date / Amount
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(2) TOTAL UNREPLENISHED CHP 264'S \$ \_\_\_\_\_

### PAID INVOICES ON HAND

Date / Amount	Date / Amount	Date / Amount
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(3) TOTAL PAID INVOICES ON HAND \$ \_\_\_\_\_

TOTAL RESOURCES (1) (2) & (3) \$ \_\_\_\_\_  
AMOUNT ADVANCED PER ACCOUNTING SECTION \$ \_\_\_\_\_  
OVER (+)                      SHORT (-) \$ \_\_\_\_\_

CERTIFICATION: I hereby certify that the above enumerated items constitute all Petty Cash Fund items in my possession, irrespective of source or character, that they were counted by Examiner,

\_\_\_\_\_, and that the Petty Cash Fund (cash and receipts) of \$ \_\_\_\_\_  
has been returned to me intact and has been accounted for to my complete satisfaction.

Signature of Custodian: \_\_\_\_\_ Date: \_\_\_\_\_